LISTING OF CLAIMS:

The following listing of claims will replace all prior versions and listings of claims in the application.

Please add new claims 4-20.

1. (Original) A method, comprising:

receiving a telephone call having routing information from an originating

party;

routing the telephone call to a terminating party based on the routing

information;

determining an identity of the terminating party;

determining targeted marketing material based on the identity of the

terminating party; and

providing the targeted marketing material to the originating party.

- 2. (Original) The method of claim 1, wherein the telephone call is a toll-free telephone call.
 - 3. (Original) An apparatus, comprising:

a processor; and

a memory in communication with the processor, the memory for storing a plurality of processing instructions directing the processor to:

receive a telephone call having routing information from an

originating party;

route the telephone call to a terminating party based on the routing

information;

determine an identity of the terminating party;

determine targeted marketing material based on the identity of the

terminating party; and

provide the targeted marketing material to the originating party.

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- 4. (New) The method of claim 1, further comprising: providing targeted marketing materials to the terminating party.
- 5. (New) The method of claim 1, further comprising: identifying the originating party.
- 6. (New) The method of claim 5, further comprising:

 providing targeted marketing materials to the originating party based on characteristics associated with the identity of the originating party.
- 7. (New) The method of claim 5, further comprising:

 providing targeted marketing materials to the targeting party based on characteristics associated with the identity of the originating party.
 - 8. (New) A method comprising:

receiving a VOIP transaction originated from a computer or wireless device which has routing information to a telephone or IP number;

routing the transaction to that telephone number or IP number;

determining the identity or profile of the terminating party;

determining targeted marketing materials based on the identity of the terminating party; and

providing targeted marketing materials to the originating party.

- 9. (New) The method of claim 8, further comprising: providing targeted marketing materials to the terminating party.
- 10. (New) The method of claim 8, further comprising: identifying the originating party.
- 11. (New) The method of claim 10, further comprising:

 providing targeted marketing materials to the originating party based on characteristics associated with the identity of the originating party.
- 12. (New) The method of claim 10, further comprising:

 providing targeted marketing materials to the targeting party based on characteristics associated with the identity of the originating party.
- 13. (New) The method in claim 10, wherein the VOIP transaction is a telephone call.
 - 14. (New) The method in claim 10, wherein the VOIP transaction is a video call.

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- 15. (New) The method in claim 10, wherein the VOIP transaction is a web call.
- 16. (New) An apparatus, comprising:

a processor; and

a memory in communication with the processor, the memory for storing a plurality of processing instructions directing the processor to:

receive a VOIP transaction originated from a computer which has routing information to a telephone or IP number;

route the transaction to that telephone number; determine the identity or profile of the terminating party; and determine targeted marketing materials based on the identity of the

provide targeted marketing materials to the originating party.

17. (New) A method comprising of:

receiving a VOIP transaction from a user computer or wireless device; identifying cookies or web site favorites stored on that computer; routing the transaction requested by the user; and displaying relevant marketing materials to user while the transaction is in

18. (New) A method comprising of:

receiving a VOIP transaction from a user;

identifying a user-specific characteristic associated with a user's IP address associated with a computer or wireless device ID;

routing the VOIP transaction to the appropriate terminating party; and displaying marketing information to the user based on the user-specific

19. (New) The method of claim 18, further comprising:

identifying additional user information based on the user-specific

characteristic;

characteristic.

place.

terminating party; and

requesting an advertisement from an advertising listing based on the additional user information; and

preparing the advertisement for display as the marketing information.

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20. (New) The method of claim 19, wherein the marketing information is displayed on a cellular phone display.